

2021
RECEIVED

AUG 31 2020

MARION COUNTY CLERK
MARION, KS 66861

CERTIFICATE

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

City of Ramona, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	7	100,659	21,034
Debt Service	10-113			
Library	12-1220			
Sewer		8	56,352	9,961
		8		
Special Highway		9	2,000	
		9		
Totals		xxxxxx	159,011	30,995
Budget Summary		10		
Neighborhood Revitalization				
				County Clerk's Use Only
				293,704
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

31,688
NO

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Michelle Huddle, CPA
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Swindoll, Janzen, Hawk & Loyd, LLC
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McPherson, KS 67460
Email:
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Date Attested: 8/31 2020

[Signature]
County Clerk

[Signature]
Governing Body

No assurance is provided.

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 31,043
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 31,043

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ 0	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 1,848	
5b. Personal property 2019	- 1,040	
5c. Increase in personal property (5a minus 5b)	+ 808	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		808
11. Total estimated valuation July 1, 2020	294,014	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0028
13. Percentage adjustment increase (12 times 3)		+ \$ 86
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 559
16. Total Percentage Adjustments		\$ 645

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ 0
Property tax revenues for debt service in 2020 budget:	- 0
Increased property tax revenues spent on debt service	0

No assurance is provided.

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget:			_____
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget:			_____
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget:			_____
(Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u>31,688</u>

No assurance is provided.

Other Tax Levy Limitation Tests**Property Decline Test**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0! -

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	559
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	559

Exemption from Election Requirement Yes

No assurance is provided.

City of Ramona, Kansas

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,066	3,977	61	187	0	14
Debt Service						
Library						
Sewer	9,977	1,884	29	88	0	7
TOTAL	31,043	5,861	90	275	0	21

County Treas Motor Vehicle Estimate 5,861

County Treas Recreational Vehicle Estimate 90

County Treas 16/20M Vehicle Estimate 275

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 21

Motor Vehicle Factor 0.18882

Recreational Vehicle Factor 0.00288

16/20 Vehicle Factor 0.00887

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00067

No assurance is provided.

City of Ramona, Kansas

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

No assurance is provided.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided.

City of Ramona, Kansas

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	58,177	61,279	56,721
Receipts:			
Ad Valorem Tax	18,816	21,066	xxxxxxxxxxxxxxxx
Delinquent Tax	1,131	500	500
Motor Vehicle Tax	3,658	3,062	3,977
Recreational Vehicle Tax	61	40	61
16/20M Vehicle Tax	309	227	187
Commercial Vehicle Tax	0	0	0
Watercraft Tax	7	7	14
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	11,261	10,000	10,000
Franchise Tax	2,670	2,500	2,500
Connecting Links	146	140	140
Reimbursed Expense	306	0	0
July 4th Donations & Attraction Income	4,312	5,000	5,000
Municipal Court Fines	284	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds	60	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous	500	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	43,521	43,067	22,904
Resources Available:	101,698	104,346	79,625
Expenditures:			
Contracted Services	0	1,500	2,000
Lights - Park/City Hall	1,177	2,000	3,000
Lights - Street	4,153	4,500	5,000
Christmas lights	0	500	500
Insurance	3,419	3,600	3,800
Wages	6,530	7,000	14,000
Office Sup; Copy/Pho/Web	1,658	2,000	2,000
Capital Outlay	0	6,000	6,000
Land	0	0	0
Maintenance Supply	383	2,000	20,000
Fuel	784	1,000	2,000
Mileage	136	200	200
County Waste Assesment	0	200	200
Rural Water District	614	650	650
IRS	1,101	1,200	2,000
Equipment Repair	1,065	1,500	2,000
Budget Prep	1,000	1,100	1,200
Legal	1,304	2,500	2,500
Publishing	384	1,400	1,400
Postage	223	600	600
Atmos Energy	817	1,500	2,800
July 4th Expenses	4,730	5,000	5,000
Clean Up Event	250	800	800
Roof-City Hall	10,201	0	0
Property Taxes	132	50	50
Ordinance enforcement	0	500	1,200
Building Purchase for Maint.	0	0	0
Cash Forward (2021 column)			21,434
Miscellaneous	358	325	325
Does miscellaneous exceed 10% of Total E			
Total Expenditures	40,419	47,625	100,659
Unencumbered Cash Balance Dec 31	61,279	56,721	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	92,123	87,210	100,659
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			100,659
Tax Required			21,034
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			21,034

No assurance is provided.

City of Ramona, Kansas

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	30,241	36,646	37,783
Receipts:			
Ad Valorem Tax	8,510	9,977	XXXXXXXXXXXXXXX
Delinquent Tax	603	100	100
Motor Vehicle Tax	1,949	1,408	1,884
Recreational Vehicle Tax	32	19	29
16/20M Vehicle Tax	164	105	88
Commercial Vehicle Tax	0	0	0
Watercraft Tax	4	3	7
Sewer Fees	6,568	6,500	6,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	400		
Does miscellaneous exceed 10% of Total R			
Total Receipts	18,230	18,112	8,608
Resources Available:	48,471	54,758	46,391
Expenditures:			
Wages	1,251	2,000	2,000
Contracted services	275	825	825
Maintenance supply	660	1,000	1,000
Office Supplies	149	450	450
Postage	278	350	350
Permits	185	250	250
Bond Payment	0	0	0
Electrical	1,641	1,500	1,500
Sewer Cleaning	0	10,000	10,000
Fuel	174	0	0
Natural Gas	0	600	600
Generator and cage	7,212	0	0
Cash Forward (2021 column)			39,377
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	11,825	16,975	56,352
Unencumbered Cash Balance Dec 31	36,646	37,783	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	53,266	53,266	56,352
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	9,961		
Delinquent Comp Rate:	0.0%		
	0		
Amount of 2020 Ad Valorem Tax	9,961		

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	0		
	Tax Required		
	0		
Delinquent Comp Rate:	0.0%		
	0		
Amount of 2020 Ad Valorem Tax	0		

No assurance is provided.

City of Ramona, Kansas

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	46,198	50,419	53,039
Receipts:			
State of Kansas Gas Tax	4,917	4,620	4,050
County Transfers Gas		0	0
Interest on Idle Funds	573	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,490	4,620	4,050
Resources Available:	51,688	55,039	57,089
Expenditures:			
Gravel	1,269	2,000	2,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,269	2,000	2,000
Unencumbered Cash Balance Dec 31	50,419	53,039	55,089
2019/2020/2021 Budget Authority Amount	49,723	54,458	2,000

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
City of Ramona, Kansas
will meet on August 10, 2020 at 7:00 P.M. at Ramona City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Ramona City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	40,419	73.673	47,625	71.539	100,659	21,034	71.541
Debt Service							
Library							
Sewer	11,825	33.863	16,975	33.881	56,352	9,961	33.879
Special Highway	1,269		2,000		2,000		
Totals	53,513	107.536	66,600	105.420	159,011	30,995	105.420
Less: Transfers	0		0		0		
Net Expenditure	53,513		66,600		159,011		
Total Tax Levied	30,581		31,043		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	284,379		294,469		294,014		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	6,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	6,000	0	0

*Tax rates are expressed in mills

Jennifer Steede

City Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Ramona's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 16, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 22nd day of July, 2020.

Debra Steele

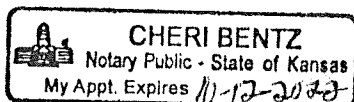
Subscribed and sworn to before me this
22nd day of July, 2020

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
\$234.00 plus \$5.00 for affidavit(s)



First published July 22, 2020, in the Marion County Record

NOTICE OF BUDGET HEARING

The governing body of

CITY OF RAMONA, KANSAS

will meet on August 10, 2020, at 7:00 PM at Ramona City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Ramona City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and the Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expend- itures	Actual Tax Rate*	Expend- itures	Actual Tax Rate*	Budget Authority for Expend- itures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	40,419	73.673	47,625	71.539	100,659	21,034	71.541
Debt Service							
Library							
Sewer	11,825	33.863	16,975	33.881	56,352	9,961	33.879
Special Highway	1,269		2,000		2,000		
Totals	53,513	107.536	66,600	105.420	159,011	30,995	105.420
Less: Transfers	0		0		0		
Net Expenditure	53,513		66,600		159,011		
Total Tax Levied	30,581		31,043				
Assessed Valuation	284,379		294,469		294,014		
Outstanding Indebtedness, Jan. 1	2018		2019		2020		
G.O. Bonds	6,000		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	6,000		0		0		

*Tax rates are expressed in mills

Jennifer Steede

City Official Title: City Clerk

M-44-3599